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असधारण

EXTRAORDINARY

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PART II—Section 3—Sub-section (i)

प्राधिकार से प्रकाशित

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इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।

Separate paging is given to this Part in order that it may be filed as a separate compilation.

## MINISTRY OF FINANCE

(Department of Revenue and Insurance)

NOTIFICATIONS

CENTRAL EXCISES

New Delhi the 3rd April 1969

**G.S.R. 920.**—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, the Central Government hereby makes the following amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue & Insurance) No. 22/69-Central Excises, dated the 1st March, 1969, namely:—

In the said notification, in the Schedule,—

(i) for item No. 7, the following item shall be substituted, namely:—

"7(a) Bottled or canned fruit (other than nuts), whether in whole, in pieces or in pulp, preserved by sugar or in syrup, with or without other chemicals or preservatives;

(b) Sauces, ketchup and the like;"

(ii) for item No. 9, the following item shall be substituted, namely:—

"9 Fruit syrups, crushes, squashes, cordials, fruit juice, fruit juice concentrate or fruit pulp concentrate, and ready-to-serve fruit beverages and aerated waters containing 10 per cent. or more of fruit juice or fruit pulp;"

(iii) the following *Explanation* shall be inserted at the end, namely:—

*“Explanation.—*The following products shall not be deemed to be prepared or preserved foods falling under this Schedule, namely:—

- (i) Meat, edible meat offal, fish, crustaceans or molluscs which have only been chilled, frozen, salted, preserved in brine, dried or smoked;
- (ii) Crustaceans, in shell, simply boiled in water;
- (iii) Pickles;
- (iv) Chutneys;
- (v) Nuts, including cashewnuts and groundnuts, in any form;
- (vi) Any article of 'Prasad' or 'Prasadam' (like Palani Panchamritam) intended for offering in any place of worship.”

[No. 104/69.]

**G.S.R. 921.**—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, the Central Government hereby exempts prepared or preserved foods, falling under Item No. 1B of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944), up to a value not exceeding rupees fifty thousand, cleared on or after the first day of April in any financial year by or on behalf of a manufacturer from one or more factories, for home consumption, from the whole of the duty of excise leviable thereon:

Provided that:—

- (i) this exemption shall not be applicable to non-vegetarian soups and broths and to any other prepared or preserved food which is not comprised in items No. 7, 8 or 9 of the Schedule annexed to the notification of the Government of India in the Ministry of Finance (Department of Revenue and Insurance) No. 22/69-Central Excises, dated the 1st March, 1969;
- (ii) where a factory producing prepared or preserved foods is run at different times of any financial year by different manufacturers, the value of such prepared or preserved foods cleared from such factory in any such financial year at nil rate of duty shall not exceed rupees fifty thousand.

[No. 105/69.]

**G.S.R. 922.**—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, the Central Government hereby exempts prepared or preserved foods, falling under Item No. 1B of the First Schedule to the Central Excises and Salt Act, 1944 (1 of 1944), on which the whole of the duty of excise is leviable and which are manufactured from duty paid prepared or preserved foods (hereinafter referred to as “the intermediate products”), from so much of the duty of excise leviable thereon as is equivalent to the duty of excise already paid on the intermediate products used therein.

[No. 106/69.]

D. P. ANAND, Additional Secy.